SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.237 OF 2006

M/s.The Bombay Dyeing & Mfg. Co. Ltd. ..Appellant.

V/s.

The Commissioner of Central Excise ..Respondent.

Mr.M.H.Patil for appellant.

Mr.P.S.Jetly with K.R. Chaudhari for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 13TH SEPTEMBER, 2007.

P.C. :-

1. This appeal is directed against the order of the CESTAT dated 22/2/2006.

2. Mr.Patil learned counsel appearing on behalf of the appellant fairly states that though some facts are different the basic question raised in this appeal is covered by the Judgment of this Court in Central Excise Appeal No.2597 of 2005 in the case of The Jamshri Ranjit Singhji Spg. & Wvg. & Mills Co. Ltd. & Anr. V/s. Union of India & Ors. decided on 7th September, 2007 against the assessee.

3. As held in the case of Jamshri Ranjitsinghji

Spg. & Wvg. Mills Col Ltd. (supra) in the present case also yarn was cleared during the relevant period for captive consumption by executing B-13 Bond and endorsements were made on the RT-12 returns that the assessments are provisional. Therefore, the demands raised against the appellant on finalisation of the provisional assessment cannot be faulted.

4. Accordingly, for the reasons stated in the case of Jamshri Ranjit Singhji Spg. & Wvg. Mills Co. Ltd. (supra), the present appeal is dismissed with no order as to costs.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)